

**CALIFORNIA BOARD OF ACCOUNTANCY**

2000 EVERGREEN STREET, SUITE 250
SACRAMENTO, CA 95815-3832
TELEPHONE: (916) 263-3680
FACSIMILE: (916) 263-3675
WEB ADDRESS: <http://www.dca.ca.gov/cba>



**SPECIAL MESSAGE REGARDING
TEMPORARY/INCIDENTAL PRACTICE
FOLLOWING THE ENACTMENT OF AB 1868
Effective September 25, 2006**

AB 1868 (Bermudez, Chapter 458, Statutes of 2006) institutes a limited form of temporary/incidental practice that is subject to certain important conditions. This provision, subdivision (b) of California Business and Professions Code Section 5050, reads as follows:

Nothing in this chapter shall prohibit a certified public accountant, a public accountant, or a public accounting firm lawfully practicing in another state from temporarily practicing in this state incident to practice in another state, provided that an individual providing services under this subdivision may not solicit California clients, may not assert or imply that the individual is licensed to practice public accountancy in California, and may not engage in the development, implementation, or marketing to California consumers of any abusive tax avoidance transaction, as defined in subdivision (c) of Section 19753 of the Revenue and Taxation Code. A firm providing services under this subdivision that is not registered to practice public accountancy in California may not solicit California clients, may not assert or imply that the firm is licensed to practice public accountancy in California, and may not engage in the development, implementation, or marketing to California consumers of any abusive tax avoidance transaction, as defined in subdivision (c) of Section 19753 of the Revenue and Taxation Code. This subdivision shall become inoperative on January 1, 2011.

Individuals not licensed, and firms not registered, in California that provide services under this provision may not solicit California clients, may not assert or imply that they are authorized to practice public accountancy in California, and may not engage in the development, implementation, or marketing to California consumers of any abusive tax avoidance transaction.

If the practitioner has concerns about whether the services he or she provides fit within the scope of the “temporary/incidental” practice provision, then the option of obtaining a practice privilege should be considered.